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SUBMISSIONS TO THE ONTARIO COMMITTEE ON TAXATION

OF

THE ONTARIO ALLIANCE OF CHRISTIAN SCHOOLS

in support of the briefs submitted by the

Timothy Christian School Association of Toronto

Calvin Christian School Society of Toronto

Immanuel Christian School Society of East Toronto

Purpose of the Submissions

The essence of the briefs submitted by the individual Christian Schools to this Committee and of these submissions in support thereof is a request for equal treatment for Canadian Christian Schools in the field of school taxation. It will be requested that these schools be placed in the same position from a taxation point of view as the existing public and separate schools, i.e.

(1) that the local municipal school taxes presently paid by parents for public school purposes should be capable instead of being designated to Canadian Christian Schools.

(2) that the Canadian Christian Schools receive educational grants from the Province of Ontario on the same basis as public and separate schools.

We have examined carefully the terms of reference of this Committee and realize that the primary purpose of the Committee is to study the tax structure of the Province and of the municipalities as a whole, and to determine whether the existing system of raising revenue is the most efficient and the most equitable one possible for this Province. The submissions of the Alliance are within a relatively narrow compass. However, the Committee has indicated in its Information Memorandum No. 2 that it is concerned inter alia with "the distribution of the tax burden and its equity", and with "the existence of particular anomalies and inequities". The submissions made on behalf of the Christian schools of Ontario are highly relevant to both these fields of inquiry.

In order to establish and illustrate the inequity existing in the present taxation structure, it is necessary to examine the nature of the institution under review, the Canadian Christian school, its position in and contribution to the

community. We therefore propose, with the Committee's permission, to state what a Canadian Christian school is and how the present distribution of the tax burden affects the organizers and supporters of these schools. We would then like to state briefly the argument which establishes the position that these schools and the parents which support them are entitled to the same tax treatment as public and separate schools and their supporters.

What are Canadian Christian Schools?

The Ontario Alliance of Christian Schools was founded in 1957 for the following purposes:

(1) further the larger cause of Christian education;

(2) strengthen individual societies in Ontario;

(3) help local societies to attain their goal.

The objectives of the Alliance are stated in its Constitution to be the following:

(1) To encourage, promote, extend and assist Christian education;

(2) To foster and promote uniformity and high standards of Christian education;

(3) To foster and promote high standards of teacher training;

(4) To attract desirable and efficient personnel to the teaching profession;

(5) To secure, where possible and when necessary, Provincial Legislation establishing and/or recognizing for parents the right and the freedom to establish free, parent-controlled Christian schools in which these objectives may be achieved;

(6) To cooperate with the National Union in its educational and promotional activities and to exercise its rights and privileges as a full participant member in formulating, discussing and implementing of National Union activities.

The Calvin Christian School Society of Toronto may be taken as an example to illustrate the constitution of each individual school.

The purpose of the school is stated in that Society's Constitution to be as follows:

3. The purpose of the Society is the erection and operation of a school or schools for elementary and secondary education in Metropolitan Toronto and vicinity, and the promotion of Christian instruction by way of school-education, which is based upon the statements in article 2.

The statements referred to are the fact that the basis of this Society is the infallible Word of God as interpreted in the historical Creeds of the Reformation.

The schools are essentially Protestant schools but organized exclusively by parents and having no connection, formal or otherwise, with any organized Church. As the basis of the schools are the Reformed Creeds, the result has been that the majority of those parents organizing the schools are members of the Reformed Churches, but the Reformed Churches exercise no control over or direction of the schools. The intention of the organizers of the schools is to provide basically the same education that is given to children in the public school, but education is approached primarily from a religious point of view.

In a pamphlet issued by the Christian School Herald, it is pointed out that the schools have three corner-stones. The first is religion. The pamphlet states:

> Our first objective is a religious one. As Christian parents we are convinced that God wants us to give our children an education that is thoroughly Christian. With this we mean not merely an education which may have some general religious coloring; - neither directly influencing nor offending any one holding any particular belief - but rather, an education that is consciously and definitely based upon the principles and truths found in the Word of God and the confessions of our historic Christian faith.

The second is parental responsibility for the education of children and the organization of their schools. The pamphlet continues:

> Another reason why we send our children to the Christian school is our conviction that Christian parents are directly responsible for the training which their children receive. We believe that the school should be an extension of the home. For that reason, too, we call our schools free (private) Christian schools. This implies that they are neither State-, nor Church-controlled. But as parents we form a School society, which elects a Board, which again appoints the teachers, supervises their work, manages the needed finances, and sees to it that the school maintains the proper moral and educational standard. Although our schools are not State-controlled, and according to Canadian law need not be under the supervision of the Department of Education, yet we welcome and invite inspection by this Department.
>
> Again our schools are called free Christian schools to distinguish them from from the so-called parochial schools, which are under the immediate supervision of a church. Our schools are not church-schools. Hence they are open to all children of Christian parents, from whatever denomination they may be, provided they can subscribe to the biblical principles laid down in the constitutions of these schools.

The organizers of the schools are highly conscious of the contribution which a school makes to its community and of the responsibilities which its graduates have to the proper and stable development of the nation as a whole. The third

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consideration stressed in the pamphlet is the contribution to the national welfare. It goes on:

> A third reason why we believe in free Christian schools is our conviction that these schools are important for the maintenance of true liberty.
>
> Surely, it cannot be gainsaid that true freedom would be fostered in a Christian school. For in that school children are taught that all men were created equally in the image of God, and that all are subject to the law of God, the obedience to which is the ultimate guarantee for the perpetuation of true liberty. As Dr. J. Gresham Machen, that great Presbyterian defender of historic Christianity, has said: "I believe that the Christian school deserves to have a good report from those who are without; I believe that even those of our fellow citizens who are not Christians may, if they really love human freedom and the noble traditions of our people, be induced to defend the Christian school against the assaults of its adversaries, and to cherish it as a true bulwark of the State".

Classification of Schools

It is not easy to place these schools in any one of the traditional categories of schools in Ontario. The three types of elementary schools recognized in Ontario are:

1. Public Schools
2. Separate Schools
3. Private or independent schools

In a sense, the Canadian Christian school does not come within any of these categories as they are understood at the present time. They are not public schools, as the public school is presently organized on the assumption of complete religious neutrality whereas the Canadian Christian school is committed to Protestant Christianity. They are not separate schools as they are not Church-controlled but parent-controlled. In addition, they are not private schools in the ordinary sense as they are open to all persons on the same basis as public schools and they are organized on a democratic basis (as public schools are) and the only requirement is a commitment to the basic religious principles.

From a historic point of view, the schools are in part public, in part separate. They have all the obligations of both types of school, these obligations being enforced by the Province. They have the financial rights of neither.

The difficulty in classification arises from a misuse of terms. The use of the words "public" and "private" creates the false impression that only the state

schools perform a "public" function, and that the "private" schools do not. Inasmuch as the "private" school performs a public function, it is "public" as it fulfils an obligation which ~~only as a~~ IN THE last resort is the state's. At the present time, most "private" schools in Ontario perform this public function, and something more. The true dichotomy is therefore not between "public" and "private" but between state (government-controlled) schools and independent (or free) schools. Thus, separate schools are (and historically always have been as will be seen later) public, in that they perform the same function as so-called public schools, but also independent. Christian schools are in the same sense public, but independent. The only difference is that the first two types have their own tax-support structure. The third does not.

Canadian Christian Schools in Ontario

The Province of Ontario is District Number 10 of the National Union of Christian Schools, which covers the United States and Canada and with which the Ontario Alliance is affiliated. Schedule A to these submissions is a list of the Christian Schools in Ontario as of September 1, 1963, showing the number of pupils and teachers at each school.

There are thirty-six Schools in Ontario, with a total attendance of 5,068 children and having 161 teachers, 71 male and 90 female. The number of schools is growing at a rapid rate. In 1960, there were twenty-one schools with a total of 2,167 pupils so that in three years there have been fifteen additional schools and the number of pupils has approximately doubled. There are at present sixteen school societies who have not yet commenced construction of a school.

The financial burden imposed on the supporters of the Christian schools is illustrated by a survey taken at the end of 1963 among the parent-supporters of the Calvin Christian School Society of Toronto (Willowdale Christian School). The total number of families in the society is 58, and 34 of those replied to a questionnaire requesting information on the total amount of public school tax paid and the amount of tuition paid at the Calvin School. The results of this survey are as follows:

MUNICIPALITY IN WHICH FAMILY RESIDES	FAMILIES	TOTAL PUBLIC SCHOOL TAX	NO. OF STUDENTS	AVERAGE PUBLIC SCHOOL TAX PER FAMILY	TUITION AT CALVIN CHRISTIAN SCHOOL	AVERAGE TUITION AT CALVIN CHRISTIAN SCHOOL PER FAMILY
NORTH YORK	25	$3,699.78	52	$147.99	$6,825.00	$ 273.00
TWP. MARKHAM	6	1,153.30	12	192.22	1,638.00	273.00
VAUGHAN	1	114.95	2	114.95	273.00	273.00
RICHMOND HILL	1	157.40	3	157.40	273.00	273.00
TORONTO	1	117.81	1	117.81	273.00	273.00
TOTAL RETURNS	34	$5,243.24	70	$730.37	$9,282.00	$1,365.00

Following is a brief resume of the financial position of four of these families, chosen on a roughly representative basis:

A. Cabinet maker, self employed. Family of 7 children. 1 wage earner besides father. 2 children attending public highschool. 3 children attending Christian school. 1 pre-school age. Father's earnings in past year $4,000.00. Public school tax $150.00. Was unable to pay tuition for Christian school.

B. Bookkeeper for store. Family with 4 children. 2 attending Christian School. 2 pre-school age. Total earnings of father $5,500.00. Public school tax $150.00. Paid to Christian School $300.00.

C. Landscape gardener. Family with 4 children. 3 attending Christian School. 1 pre-school age. Earnings of father $4,000.00. Public school tax $130.00. Christian School tuition $273.00.

D. Land surveyor, self employed. Family with 5 children. 1 attending Christian School. 1 kindergarten. 3 pre-school age. Father's earnings $7,000.00. Public school tax $210.00. Tuition Christian School $273.00.

All parents sending children to the Willowdale Christian School pay a tuition fee of $5.25 per week, to be paid for 52 weeks. In addition, contributions from members without children and gifts from churches are required to meet the running expense of the school. For extras, such as school extension and larger improvements, drives are organized among School Society members. In 1959 when the school was started, $11,000.00 was collected in this way towards initial costs,

some $32,000.00 having already been collected. In 1962, $16,000.00 was collected over and above regular dues, in order to have the school extended by 3 classrooms. It is estimated that families each pay in addition to tuition fees approximately $50.00 annually to cover extra expenses.

The heavy burden of double taxation is thus amply demonstrated. In addition to the total sum of $9,282.00 paid annually by way of tuition, the parents are obliged to pay over one-half that total again, $5,243.24, to support the public schools. In addition, they pay their share of provincial taxes which are paid by way of grants to public schools, from which they receive no benefit.

Other Jurisdictions

Before dealing with the basic argument in favour of equal treatment for these Schools, a brief reference to the manner in which other jurisdictions have dealt with the problem is required.

England

Under the Education Act of 1944, the schools for which pupils paid no fees are called Maintained Schools. These are of two types. The Maintained County School is analogous to the Ontario Public School, being erected, controlled and financed from tax money raised by a local education authority. The second type of school, the Maintained Voluntary School, is erected by a Church group or some other educational group. Those who desire such a school must pay for its initial construction but once that is achieved the local educational authority finances the daily operating costs plus a varying proportion (50% to 100%) of the cost of any improvements or expansion, the proportion depending upon the degree to which the local authority is permitted to regulate the curriculum and composition of the staff.

Scotland

In Scotland where the population is predominantly Presbyterian, the state schools have been organized primarily by this faith. Since 1918, legislation has made it possible for all denominational and private schools to be part of the national system of education and thus share in public support without sacrificing their basic purpose.

Ireland

The Irish constitution provides that "the state shall provide for free primary education and shall endeavour to supplement and give reasonable aid to private and corporate education initiative.....with due regard however for the rights of parents especially in the matter of religious and moral formation."

Thus, any denominational school in Ireland which qualifies as a national school receives from the state all funds required for teacher salaries, social services and transportation, two-thirds of the cost of construction and one-half of the cost of light and heat. The remaining costs are supplied from local tax money.

Holland

Article 200 of the Dutch constitution provides that "elementary general private education.....must be put on a parity of position with public education as concerns its provision out of public means." The non-public elementary schools in Holland are erected (after the parents guarantee 15% of the building cost), maintained and expanded by local taxes. Teachers salaries are paid in full by the State. In secondary education, a large percentage of all costs are supplied by the state.

Similar provisions to the above are found although somewhat less liberal West Germany, Belgium and France. So far as is known, none of the jurisdictions mentioned give tax support to the schools of one denomination, but not another, as in Ontario.

It was not until 1920 that there was established full recognition for all schools which met basic requirements. The attainment of that position is summarized in "Freedom and Equity in Dutch Education", by Edwin H. Palmer, as follows:

> The Nation recognized that the free schools were as significant for education as the governmental ones, and, therefore, that all should receive equal financial treatment. Instead of distributing taxes to only one type of school, a type that many did not want because of religious convictions, the nation chose to give the taxes to all, regardless of their religious creed. In this way it did not use the taxing power of the nation to coerce parents to choose secularistic schools when secularism was contrary to their Jewish, Roman Catholic or Protestant beliefs. The poor now had as much freedom of educational choice as the rich. Actual -- and not only theoretical -- equality and freedom had been won.

Equality for all schools was the logical result of the reaction of Christian parents against the secular, so-called "neutral" state-run schools and

of their desire to determine for themselves the type of instruction they wished their children to receive. The Roman Catholic Separate School in Ontario was the result of the same reaction. The Canadian Christian School is the Protestant equivalent, and it is submitted should receive the same treatment.

Historical Support in Ontario for the Position Advanced

One of the basic arguments in favour of equal tax treatment for Christian Schools in Ontario is a historical one - that the development of the school system in Ontario and the tax structure which supports it leads logically and inevitably to the conclusion that the Canadian Christian school deserves the same position as that presently accorded only to public schools and to Roman Catholic Separate Schools.

The first schools in Ontario were all private and most were organized by a particular Church. The first struggle in Ontario education was to ensure that the Church of England did not control the educational system and the second struggle was to ensure unto Roman Catholics their own educational system. The basic division in both these controversies was religious, and in the early period there was not contemplated any system which did not accord a religious basis to a school.

The Ontario statutes of 1841 and 1843 illustrated the fact that the division was a purely religious one. The Act of 1841, an Act "to make further provision for the establishment and maintenance of common schools throughout the province" provided that "any board of inhabitants of a different faith from the majority of /the/ township or parish might choose their own trustees" and might "establish and maintain one or more common schools" under the same conditions and receive the same government support as other common schools. It is perhaps significant that the main support for the provisions for separate schools in the 1841 Act was urged not by Roman Catholics but came almost entirely from protestant bodies, principally from the Church of England and the Presbyterians.

The 1841 Act was of course repealed and replaced by the Common Schools Act of 1843, which was to be the basis of the common school system in Ontario. The criterion for the establishment of a separate school was changed from the religious faith of the majority in the community to the faith of the teacher in the school in the particular section. The Act provided that "in all cases wherein the teacher of

any such school shall happen to be Roman Catholic, the Protestant inhabitants shall be entitled to have a school with a teacher of their own religious persuasion....and in like manner when the teacher of any such school shall happen to be a Protestant, the Roman Catholic inhabitants shall have a separate school with a teacher of their own religious persuasion, upon a like application." The authority of the parent over the religious instruction to be received by his children was definitely established by law:

> LIV. And be it enacted, that in the Common Schools or Town or City Schools, established under this Act, no child shall be required to read or study in or from any Religious Book, or to join in any exercise of Devotion or Religion, which shall be objected to by his or her Parents or Guardians.

It is also significant that the word "separate" appears with a small "s", indicating clearly that such schools were thought of merely as common schools of a certain religious complexion rather than being a separate classification of school. All schools were to be subject to the same regulations and inspection, and to receive the same proportion of the government grant.

This and successive enactments regarding Protestant separate schools were consolidated and re-enacted in the first seventeen sections of the Separate Schools Act, 1859. The rights and privileges reserved to Protestants by s.93 of the British North America Act are those found in this Act.

The legislative provisions relating to Protestant separate schools are now contained in the first fifteen sections of the Separate Schools Act, R.S.O. 1960, Chapter 368. A Protestant separate school may be established upon the application in writing of at least five heads of families resident in a municipality. The supporter of such schools are exempt from the payments of rates imposed for the support of public schools, and of course the separate schools do not share any money raised for public school purposes but each separate school does share in the legislative public school grant in like manner as a public school.

The obstacle to the use of Part 1 of Separate Schools Act by the Canadian Christian Schools is S.9, which provides as follows:

> No Protestant separate school shall be established in any school section except when the teacher of the public school in the section is a Roman Catholic.

This section was established as a bar to the establishment of a Protestant separate

school in the absence of a Roman Catholic teacher in the particular school section, by Chief Justice McRuer in Groenwegen et al v. the Board of Education for the City of Hamilton (1962).

It can readily be seen that S. 9 of the Act is merely a continuation of the original provisions in the 1841 and 1843 Acts, and that although it has become redundant it still remains unrepealed. Under the early Acts, the right of one denomination to organize its own school depended upon the faith, first of the majority and then of the teacher. This criterion soon disappeared in relation to Roman Catholic separate schools - there is now no requirement that the teacher in the public school be shown to be Protestant before a Roman Catholic separate school can be established. There is surely no justification for its retention in the case of Protestant separate schools in view of the non-religious character of the present public school.

Thus, the legislative structure for the recognition of the Canadian Christian school is already in existence and it needs only the repeal of s.9 of the Separate Schools Act to bring these schools within the existing tax structure. The relief sought in these submissions could be realized simply by the repeal of this section, a section which makes sense only in the context of the situation existing in the middle of the 19th century.

What has happened of course is that the non-denominational and secular public school has replaced what was originally a Protestant public school. There is no doubt that the founders of the public school system believed that it would be and would remain a predominantly Christian and of course Protestant system of education. Egerton Ryerson, the founder of the Ontario public school system, was opposed to denominational schools, but not to a religious education. It was his hope that what he termed "the common faith of Protestantism" would be the basis of his school system, while at the same time protecting the rights of those who would object to the accepted version of the "common faith". His views on this subject are clear and unequivocal:

> ...the Education to which I have had reference in the foregoing observations, and which I believe to be essential to the well-being of an agricultural population, is Christian-using the term in the sense of the Scriptures, from which it is derived, as embracing what Christians, of every form of worship,

> hold in common, without reference to the peculiarities of any. I do not regard any instruction, discipline, or attainments, as Education, which does not include Christianity... (Hodgins, Documentary History of Education in Upper Canada, Vol. VII, p. 148.)
>
> The advocates of Public Schools meet the advocates of sectarian schools, not by denying the connection between Education and Sectarianism, but by comprehending Christianity in the system, and only rejecting sectarianism from it. The same, I think, is our safety and our duty. Be assured, that no System of Popular Education will flourish in a Country, which does violence to the Religious sentiments and feelings of the Churches of that Country.
>
> Be assured, that every such system will droop and wither, which does not take root in the Christian and patriotic sympathies of the people..... (Hodgins, ibid, Vol. VIII, p. 241.)

Eventually, of course, most Protestant groups united behind the public school system, for two main reasons. Firstly, they feared a weakening of the educational system through fragmentation and denominational discord. Secondly, they believed that a common Christianity would be perpetuated as part of the public school system. But the forces which destroyed the Christian character of the Dutch school system had a similar effect on the public schools in Ontario. The pressures exerted by secularism and by an increasingly pluralistic society have produced a school system which is no longer Protestant, no longer religious, but rationalist and secular.

Originally, there were Protestant schools and Roman Catholic schools. Now there are secular schools and Roman Catholic schools, but the Canadian Christian school is not a new institution, but merely a reaffirmation of the idea of the original public school. It is a public school in the sense in which Egerton Ryerson, understood the term - a school democratically run, free from Church authority, but committed to the Christian ideal.

Does the Canadian Christian School deserve State Support?

In considering whether favourable tax treatment should be accorded to the Canadian Christian School, this Committee must necessarily consider whether the contribution made by these institutions and the principles upon which they are based are beneficial to the community.

Although the purpose of these submissions is to explore tax inequalities, the arguments to support the adjustment of the tax structure must emphasize the benefits to the Province which these institutions bring.

Sound educational principles support their existence as part of the tax-supported system:

1. Every school which educates future citizens, observing the requirements of the state, is fulfilling a responsibility to the community and is therefore deserving of participation in the funds raised by the community for educational purposes. The principle of universal free education has been established and should not be denied to those who wish to give their children a Christian education.
2. It is the right of the parents to choose that form of education they wish their child to receive, subject to the right of the government to ensure that that education meets certain basic standards. The Universal Declaration of Human Rights adopted by the United Nations provides expressly that "parents have a prior right to choose the kind of education that shall be given to their children." (Article 26)
3. An educational system which embraces only schools organized and controlled by the state is one which leads inevitably to a totalitarian concept of education. The contribution to education made by independent schools of all types cannot be denied, and is out of all proportion to their numbers. It is significant that the first move towards tyranny is the elimination of independent schools and the assumption of complete control of the educational system by the state.

The Ontario Alliance of Christian Schools opposes a purely secular education, the imposition of a material, man-centered system of education divorced completely from any form of religious training. The Alliance maintains that the education of man cannot be divorced from his essentially religious nature, and that a purely secular education at school and religious education at home produces an unhealthy dualism. It is surely undesirable that the whole educational process should be uniform. The Roman Catholic Separate Schools and independent schools of all types have strengthened, not weakened, the educational system.

The arguments against the participation in tax funds of the type of school in question must also be dealt with.

1. It is argued that the perpetuation of schools organized on a religious basis is a divisive influence and of course this Argument is levelled against the existence of all separate and independent schools. It must be admitted that the only political system which is not divisive in some respects is a completely totalitarian one. The strength of a country does not lie in uniformity, but upon the recognition afforded by the individual, the group and the State to the individual rights of its members. The principles taught in the Christian Schools are democratic. In teaching allegiance to God, and at the same time respect for the law and authority of the state, their influence is unifying, not divisive.

2. It is argued that to grant recognition to independent schools will lead to a decline in the public school system. A fundamental principle of democracy surely is that those institutions which secure the support of the people are those which deserve to survive. The strength of the public school system is not predicted upon an enforced obedience by the withholding of financial support to any school or institution which does not come within it. The state-supported schools will decline only in proportion to the number of people who wish an independent, free school. The desire to maintain a strong and efficient state school system should not outweigh the democratic right of individuals to determine the system of education they desire for their children.

3. It is further argued that the recognition of independent schools leads to inefficiency and a lowering of standards in education. This is not so. Whatever defects the existing separate school system has are the result not of the recognition of a system of independent schools but of inadequate provision for proper financing. Further, the educational standards of the Province are determined and enforced by the Department of Education and they can and will be maintained whether a particular school is strictly within the public school system or not.

4. It is argued that the public schools are satisfactory to all persons because they demand no allegiance to any particular form of religious or philosophical belief, while providing the best education. The alleged

neutrality of the public school is of course a myth. It was pointed out by Professor Philip Prenix of the Teachers College Columbia University there is "no teacher no school which can escape the problem of life orientation, the ultimate commitments by which every person must live. Every analysis of life and culture must take account implicitly of those fundamental commitments which underly every human action. This is precisely the domain of religion ..... thus we teach religion in the schools whether we would or not." In reality the public school is completely satisfactory to few. It is at best a compromise. Surely those who are not prepared to compromise should not be thereby prejudiced.

5. It is also argued that to give any form of tax consideration to a school based on religious principles is to breach the wall between church and state, and to give support to a particular religion. It is difficult to see how this argument could be advanced in Ontario when a complete system of Roman Catholic Separate Schools is in existence. Surely it cannot be said that it is right to support one group of religious schools and not another, particularly when the group presently supported is closely controlled by a church. The dilemma posed by the present system is well put by Professor Sissons in his book Church and State in Education (1959), at p. 112 where he states:

> It remains, however, a difficult thing to explain the Ontario situation to some of the newer Canadians. Take Durham County, for instance, one of the older and smaller counties of the Province, largely agricultural, fronting on Lake Ontario. A considerable number of Dutch immigrants have settled in the County since the Second World War, in religion some Catholic, some Dutch Reformed. There are two towns in the county, Port Hope and Bowmanville. The Catholics of Port Hope recently sought and secured a separate school. Dutch Catholics within reach of the school may have their school tax assigned to its support and their children in receipt of its religious instruction. At Bowmanville on the other hand the members of the Dutch Reformed Church, whilst paying their taxes to the public schools, by subscription have built and are maintaining a three-room private school to which they transport their children by buses. They have not been accustomed to considering their religious convictions less important than those of Catholics.

SUMMARY

In exploring the arguments in favour of the basic submission of this brief and the effects and implications of those arguments it has not been forgotten that

the concern of this Committee is the system of taxation and raising of revenue in the Province. However, in making out a case for equal treatment for Christian Schools in Ontario, it has been necessary to show that the schools are a natural and logical part of the educational system and not some novel or foreign concept introduced into Ontario for the first time. It has also been necessary to show the contribution made by these schools to the community and to show how close they are to the existing public school system. Only by showing this similarity can their right to equality of treatment be established. It is respectfully submitted that this right has been established and it is urged that the recommendations of the Committee be in accordance with the submissions herein.

All of which is respectfully submitted,

THE ONTARIO ALLIANCE OF CHRISTIAN SCHOOLS

SCHEDULE "A"

CANADIAN CHRISTIAN SCHOOLS IN ONTARIO

School	Opened	Board Members	Pupils	Grades Taught	Male Teachers	Female Teachers
Athens	1960	9	61	1-8	1	1
Aylmer-Immanuel	1954	9	102	1-8	1	2
Barrie-Timothy	1963	9	65	1-8	1	2
Bowmanville-Knox	1957	8	275	1-10	5	5
Bradford-Springdale	1955	7	78	1-8	2	1
Brampton-John Knox	1959	12	233	1-8	3	4
Brantford	1963	5	41	1-6	1	1
Brockville-John Knox	1959	10	89	1-8	0	3
Chatham-Calvin	1957	9	234	1-8	3	4
Clarkson-John Knox	1959	12	130	1-8	1	3
Clinton-Calvin	1962	7	85	1-8	1	2
Drayton-Calvin	1956	7	118	1-8	2	2
Dundas-Calvin	1961	9	115	1-8	2	1
Fort William-Thunder Bay	1962	7	111	1-8	2	1
Fruitland-John Knox Memorial	1961	9	175	1-8	1	4
Guelph-John Calvin	1961	9	51	1-8	1	1
Hamilton-Calvin	1952	9	268	1-8	4	4
Hannon-Hamilton District Christian High	1958	9	215	9-12	8	1
Jarvis-Canadian	1955	7	218	1-8	3	3
Kingston-John Calvin	1963	9	52	1-7	1	1
London-Parental	1961	10	106	1-8	1	3
Newmarket-Holland Marsh	1943	8	106	1-8	0	4
Oshawa-Emmanuel	1962	8	126	1-8	2	2
Rexdale-Timothy	1958	12	242	1-8	2	5
Toronto District Christian High School	1963	10	56	9-10	2	1
Sarnia	1953	9	320	1-8	3	5
St. Catharines-Calvin Memorial	1959	6	186	1-8	3	3
St. Thomas-Ebenezer	1961	7	105	1-8	2	1
Strathroy-John Calvin	1955	9	158	1-8	3	2
Trenton-Calvin	1956	9	165	1-8	1	3
Wallaceburg-Calvin	1961	7	70	1-8	1	1
Wellandport-Calvinistic	1958	9	260	1-8	1	7
Williamsburg-Timothy	1963	8	42	1-8	1	1
Willowdale	1959	9	153	1-8	2	3
Woodstock-John Knox	1959	7	147	1-8	2	2
Wyoming-John Knox	1958	7	110	1-8	2	1
			5,068		71	90